

## Internal Factors affecting professional performance quality in accounting and auditing firms- A field study from Algeria

Mami Ali\*

### Abstract:

The aim of this research is to shed light on the concept of audit quality performed by auditing and accounting firms, and to determine internal factors that influence the quality of professional performance in these firms. Views of some Algerians professionals and academics in the field of accounting and auditing are included in a suggested questionnaire, which determines the order of the most influential factors on professional performance quality carried out by firms.

In the end, the researcher has tried to make recommendations based on the results obtained.

**Keywords:** Audit quality-influential factors on audit quality –auditing firms -professional performance quality

### ملخص الدراسة:

يسلط البحث الضوء على مفهوم جودة الأداء المهني بشكل عام لدى مكاتب التدقيق والمحاسبة وكذا تحديد العوامل الداخلية التي تؤثر على جودة الأداء المهني لهاته المنشآت. أين قمنا بالأخذ بآراء بعض المهنيين في ما يخص هذا الموضوع في شكل استبيان يحدد ترتيب أهم العوامل المؤثرة في جودة الأداء المهني لمكاتب التدقيق حسب المستجوبين. وفي الأخير حاول الباحث تقديم بعض التوصيات بناء على النتائج المتوصل إليها.

**الكلمات المفتاحية:** جودة أو نوعية التدقيق- العوامل المؤثرة على جودة تدقيق-

جودة الأداء المهني-مكاتب التدقيق والمحاسبة

\* Mami Ali - Assistant Professor / Class A -University of Medea

---

**Introduction:**

The Quality of Professional performance in auditing and accounting firms is very necessary for many Parts; auditors in their firm want their tasks or services to be with a high quality, that make them more credible and thus they gain the client' confidence. The organization must ensure a good audit quality, Especially the auditor's opinion about the Financial Statements strengthens, the organization position and gives it more legitimacy To face various interested parties in the organization, quality audit is very important also for the users of financial statements to gain assurance that the data are being reported, properly measured and fairly presented, to make different decisions according to them, The government also requires economics entities to have a high audit quality for of Fiscal and statistical reason. Professional organizations check the quality of professional performance of auditing and accounting firms, and make sure that firms are applying the quality standards issued set by these organizations.

In this context, according to the conditions in which auditors does his job, and According to audit firms' qualifications and potentials, and according to conflict of interest between the various parties, professional performance quality in audit firms is not constant: it is negatively or positively influenced by several factors related to the audit firms' circumstances.

This article tries to shed light on these factors, to take appropriate measures to improve the quality of the professional performance of audit and accounting firms, in order to develop audit and accounting professions, Economic entities, and the country's economy as a whole. The central question of our work is:

**What internal factors related to audit and accounting firms affect the professional performance quality? And to what extent?**

This study aims to examine internal factors affecting professional performance quality in audit firms in Algeria, from a Professionals and academics point of view. And objectives of the current study can be summarized as follows:

- Identify the most important concepts of audit quality;

- Investigate factors that may affect the audit quality within audit firms;
- Determine the most important factors affecting audit quality in Algeria from a professionals and academics perspective.

## Literature Review:

### 1-Nature of audit quality:

The term quality has been first used in industrial and service sectors, describe the product or service, according to ISO\* 9000's it means "**degree to which a set of inherent characteristics fulfils requirement**".

As far as quality in auditing and accounting firms concerned many aspects should be mentioned, many parties are interested in the profession of auditing, and each part looks at the term audit quality from its own point of view and according to its interests.

Overall, including many previous studies and researches three (3) important points of view of the audit quality should be cited:

- In terms of discovery of errors and irregularities;
- In terms of commitment to professional standards;
- In terms of meeting the needs of users of financial statements.

#### 1-1-In terms of the discovery of errors and irregularities:

This view was supported by many Researchers mainly is **L. E. De Angelo**. She defined the quality of audit services as "to be the market-assessed joint probability that a given auditor will both (a) discover a breach in the client's accounting system, and (b) report the breach."<sup>1</sup>

#### 1-2-In terms of commitment to professional standards:

This proposal was adopted by many professional organizations, such as international federation of accountants (**IFAC**) and the American institute of certified public accountants (**AICPA**).

The international standard on quality control 01 states that: "The objective of the firm is to establish and maintain a system of quality control to provide it with reasonable assurance that: (a) The firm and its personnel comply with professional standards and applicable legal and regulatory requirements; and (b) Reports issued by the firm or engagement partners are appropriate in the circumstances."<sup>2</sup>

#### 1-3- In terms of meeting the needs of users of financial statements:

This proposal was adopted by the **Public Company Accounting Oversight Board in USA (PCAOB)** it defines audit quality as:<sup>3</sup> "Meeting investors' needs for independent and reliable audits and robust audit committee communications on:

- a. Financial statements, including related disclosures;
- b. Assurance about internal control; and

c. Going concern warnings”.

## **2-Factors affecting the quality of professional performance in auditing firms:**

Professional performance quality in any auditing firm is affected by several elements related to the profession, itself its environment, we can distinguish between three kinds of factors:

### **2-1- Factors related to audit firms external environment:**

Audit firms could be affected by five (5) external factors are: Political Environment, legal Environment, Economic Environment, socio-cultural Environment, and technological Environment.<sup>4</sup>

### **2-2-Factors related to the audit firms clients:**

Each audit firm has many clients, which are different from each other, in terms of working conditions that varies accordingly such as client size, legal form, system management complexity, internal control efficiency, accounting disclosure, conflict of interests..., these factors affect the task of auditing in a way or another in these entities thus the quality of services offered by audit firms is affected too.

### **2-3- Factors related to audit firms Internal environment:**

In addition to the above, there are many elements within the Audit firms greatly affect the quality of professional performance, these factors that can be controlled and minimized its impact, contrary to the above mentioned factors, that are beyond the control of audit firms.

So the audit firms is responsible for everything that happens from in the internal environment of the firm and can exploit the positive factors that improve the quality of professional performance and try to reduce the negative factors that degrade the quality in these firms.

In this study we are trying to take some important factors associated with the internal environment of these firms, which greatly affect the performance and quality of services provided by audit firms. Which are as follows:

#### **2-3-1-Firm's Size:**

There are many studies acknowledge the existence of a positive relationship between the Firm size and the quality of services, such as **De Angelo paper research** Which confirmed that audit quality is not independent of auditor firm size<sup>5</sup>, and she proposed that larger firms provide higher-quality audits as they have fewer incentives to compromise their standards to ensure retention of clients in comparison with smaller firms.

Others suggest that it is Noticeable impact of capabilities and resources availability in big firms on the quality of services, along with the number of professional in these firms<sup>6</sup>, which are in a larger number and

more experienced than small firms. And there else a high relation between reporting accuracy BIG 4\* and firm's size.<sup>7</sup>

This debate over the relationship between auditor size and quality, however, has concentrated mainly on the claim that the largest auditing firms with international reputations are above average quality suppliers of audits, whereas little is said about product differentiation among other audit firms.<sup>8</sup>

### **2-3-2-Firm's fees:**

Audit Firm's fees include of charge paid by the firm's clients for deferent services whether audit service or non-audit services. Auditing fees consist mainly of the wages and benefits of firm and field personnel, travel costs, and other costs necessary to the audit and related support activities.

The relation established between the audit quality and the audit fee has made a study subject for several researchers<sup>9</sup>, a company's audit should represent value for money. Nevertheless, substantial fee reductions may lead the auditor to reduce valuable audit work and therefore compromise audit quality.<sup>10</sup>

**Parveen P. Gupta and others** suggest that audit quality is lower when audit fee is below the level of expected fee, more importantly; there is no evidence that audit quality is impaired when audit fee is more than the normal level of audit fee.<sup>11</sup>

### **2-3-3-Competition among firms:**

Many studies indicated to the impact of the competition in the audit an accounting market on the quality of the services provided by audit firms, either positively or negatively.

**Numan & Willekens** indicate that competitive pressure has a negative association with audit quality, because Audit fees are lower when there is close competition, and as a result the incumbent audit firm may have less resource to maintain its high quality standards<sup>12</sup>.It is the same point of view adopted by **Bierstaker & Wright**.<sup>13</sup>

On the other hand, increased price competition may force an audit firm to distinguish itself on other product characteristics, such as audit quality. Thus, competition among sellers may lead to innovation and high-quality (services).

There are many who found a positive association between competition in audit market and accrual quality like **Ferguson**<sup>14</sup> or **Francis J**<sup>15</sup>.

### **2-3-4-Firm's reputation:**

Many studies suggest that maintaining a reputation for high quality is of paramount importance f or financial services firms generally and

auditing firms specifically. And these studies have shown that an auditor's reputation for quality is valuable.<sup>16</sup>

External stakeholders such as investors and regulators use audited financial statement information in their decision making. Because investors are unable to directly observe audit quality and determine whether the reported information is an unbiased indicator of firms' financial performance, auditor reputation serves as an important proxy for the quality and accuracy of client financial statements.<sup>17</sup>

#### **2-3-5-Firm's specialization:**

In Business literature, auditor industry specialization is analyzed through the composition of the auditor's clientele because auditors who devote resources to develop special industry knowledge will tend to have larger market share and will be able to split the knowledge-developing costs and achieve economy of scales.<sup>18</sup>

Auditing researchers have extensively studied the consequences of auditor expertise. Experimental auditing research confirms the importance of auditor expertise by providing evidence that knowledge of the industry may increase audit quality, improving the accuracy of error detection.<sup>19</sup>

#### **2-3-6-Experience and competence:**

Auditing and accounting firms need a large knowledge in different technical areas including financial reporting, auditing, ethics standards, and corporate and tax laws and regulations. It is important that audit firms have technical support arrangements to help individual partners and staff keep up to date with developments in these areas and to provide assistance on complex areas.<sup>20</sup>

Almost all researchers agree that there is a positive link between qualifications and proficiency of members of firms and the quality of services they provide.

#### **2-3-7-Firms commitment to profession's ethics:**

A professional accountant in a public practice should not knowingly engage in any business, or activity undermining the reputation, and the credibility of the profession. Therefore, a professional accountant should respect five (5) fundamental principles: Integrity, Objectivity, Professional competence, due care, and Confidentiality.<sup>21</sup>

#### **2-3-8-Adoption of technology in firms:**

Getting technology in auditing firms is now more important than ever. It's increasingly not only being used to improve back-office efficiency but also for delivering client-facing solutions.<sup>22</sup>

Computer-Assisted-Auditing Techniques and Tools (CAATTs) are audit technologies that allow IT audit work to be performed efficiently, effectively and reduce audit time.<sup>23</sup>

(CAATTs) include the usage of any technology in audit, for example, electronic working papers, word processing applications, spreadsheet applications, statistical analysis software and computer application program.<sup>24</sup>

### **2-3-9-Firm's independence:**

Independence is one of the most important requirements of audit and accounting professions, it makes services provided especially audit more effective by providing assurance that the firm will plan and execute its tasks objectively And neutrality.

And it can distinguish between two (2) aspects of independence as follow:<sup>25</sup>

**Independence of Mind :** The state of mind that permits the expression of a conclusion without being affected by influences that compromise professional judgment, thereby allowing an individual to act with integrity and exercise objectivity and professional skepticism;

**Independence in Appearance:** The avoidance of facts and circumstances that are so significant that a reasonable and informed third party would be likely to conclude, weighing all the specific facts and circumstances, that a firm's, or a member of the audit team's, integrity, objectivity or professional skepticism has been compromised.

### **2-3-10-Planning and work team supervision:**

Planning an audit mission involves establishing the overall audit strategy for the engagement and developing an audit plan. Adequate planning benefits the audit of financial statements in several ways, including the following:<sup>26</sup>

- Helping the auditor to devote appropriate attention to important areas of the audit;
- Helping the auditor identify and resolve potential problems on a timely basis;
- Helping the auditor properly organize and manage the audit engagement so that it is performed in an effective and efficient manner;
- Assisting in the selection of engagement team members with appropriate levels of capabilities and competence to respond to anticipated risks, and the proper assignment of work to them;
- Facilitating the direction and supervision of engagement team members and the review of their work assisting, where applicable, in coordination of work done by auditors of components and experts.

## Methodology:

### 1- Nature of the field study:

Due to the lack of studies on the determination of internal factors affecting the quality of the audit to the Audit firms in Algeria, the researcher adopted a questionnaire as a tool for data collecting to examine the main internal factors affecting auditing quality. This survey consists of the internal factors that previous studies showed they might affect audit quality. Therefore, the questionnaire includes two parts:

- **Part A:** General information about the study sample ;
- **Part B:** Questions about factors affecting auditing quality.

The researcher distributed the questionnaire to a random sample of professionals specialized in auditing, accounting, and academics (some University professors) through direct delivery or by Emails, the number of questionnaires received was 89 out of 100 questionnaire distributed.

The questionnaire is designed and based on the Likert scales model with 4 columns choice As follows:

**Table 01:** Likert scale

Category	Strong effect	Average effect	Weak effect	Noeffect
Degrees	1	2	3	4
Field	(1-1.75)	(1.76-2.49)	(2.50-3.24)	(3.25-4)

**Source:** Prepared by the researcher based on many studies

### 2-Statistical tools adopted:

In order to get the results hoped of this survey, the researcher used many techniques and statistical tools as follows:

- Reliability and validity test ;
- Frequenciesand percentages;
- Arithmetic mean;
- Standard deviation.

All statistical procedures were estimated using Statistical Package for Social Sciences (SPSS).

### 3-Data analysis and findings:

After the distribution of questionnaires, we were able to receive Eighty-nine valid form for analyze, which they have been treated by SPSS program, as a result we will analyze the output received as follows:

#### A-Reliability and validity test:

The **reliability coefficient** (Cronbach's alpha) is a numerical index of reliability, typically ranging from **0** to **1**. A number closer to 1 indicates high reliability. A low reliability coefficient indicates more error in the assessment results.

According to the results obtained from SPSS, the Value of (Cronbach's alpha) is **0.72** which indicates that there liability coefficient is relatively high, which reassures there liability and validity of study tool.



**B-Sample analysis:**

In the **part A** of questionnaire, we determined three characteristics of the sample which are: academic qualification, profession and experience, as they are explained in the following tables:

**Table 02:** academic qualification of the sample

Academic qualification	Frequency	Percentage	Cumulative Percentage
Doctorate degree	14	15.8%	15.8%
Master's degree	19	21.3%	37.1%
Bachelor's degree	33	37.1%	74.2%
Professional diploma	23	25.8%	100%
<b>Total</b>	89	100%	

**Table 03:** Profession of the sample

Profession	Frequency	Percentage	Cumulative Percentage
Professor	36	40.1%	40.1%
Accounting expert	15	16.9%	57%
Legal auditor	22	24.8%	81.8%
Accountant	16	18.2%	100%
<b>Total</b>	89	100%	

**Table 04:** experience of the sample

Experience	Frequency	Percentage	Cumulative Percentage
More than 15 years	17	19.1%	19.1%
Between 05 & 15 years	45	50.6%	69.6%
Less than 05 years	27	30.3%	100%
<b>Total</b>	89	100%	

**Source:** Prepared by the researcher based on Spss Program outputs

The researcher has concluded from the above tables the following:

- The number of observations (respondents) for each variable was 85, which reflect that the respondents have answered all questions concerning study variables.
- More than 68% of the respondents are majored of Bachelor degree at least, which means it is a good indicator of the quality of this study and the credibility of the results.
- 60% of the sample is Professionals who practice accounting and auditing while the percentage of academics is 40% of the sample, this interpret that the field of accounting and auditing is primarily a professional and practical discipline.
- Many respondents possess both professional and academic experience, where we find many professors are certified as accounting expert or accountant.

- 70% of the respondents have more than 5 years experience, which means it is a good indicator of the quality of this study and the credibility of the results.

### C- Sample responses analysis:

**Table 05:** sample responses

Factors effecting the Professional performance in firms	Frequency Percent	Responses			
		Strong effect	Average effect	Weak effect	No effect
Experience and competence	F	79	10	-	-
	(%)	88.8	11.2	-	-
commitment to the profession ethics	F	51	32	6	-
	(%)	57.3	36	6.7	-
Firm's fees	F	49	33	7	-
	(%)	55.1	37.1	7.9	-
degree of technology adopted	F	44	34	8	3
	(%)	49.4	38.2	9	3.4
Firm's independence	F	22	47	20	-
	(%)	24.7	52.8	22.5	-
Planning and supervising the work team	F	18	45	26	-
	(%)	20.2	50.6	29.2	-
Firm's reputation	F	8	39	33	9
	(%)	9	43.8	37.1	10.1
Competition among firms	F	5	38	40	6
	(%)	5.6	42.7	44.9	6.7
Firm's specialization	F	6	39	34	10
	(%)	6.7	43.8	38.2	11.2
Firm's size	F	2	20	47	20
	(%)	2.2	22.2	52.8	22.5

**Source:** Prepared by the researcher based on Spss Program outputs

**Table 06:** Descriptive statistics indications

Factors effecting the Professional performance in firms	Descriptive statistics indications		
	Mean	St Deviation	The general trend
Experience and competence	1.1124	0.3176	Strong effect
commitment to the profession ethics	1.4944	0.5238	Strong effect
Firm's fees	1.5281	0.5512	Strong effect
degree of technology adopted	1.6629	0.6725	Strong effect

<b>Firm's independence</b>	<b>1.9775</b>	<b>0.5904</b>	Average effect
<b>Planning and supervising the work team</b>	<b>2.0899</b>	<b>0.6013</b>	Average effect
<b>Firm's reputation</b>	<b>2.4831</b>	<b>0.7093</b>	Average effect
<b>Competition among firms</b>	<b>2.5281</b>	<b>0.6585</b>	Weak effect
<b>Firm's specialization</b>	<b>2.5393</b>	<b>0.7141</b>	Weak effect
<b>Firm's size</b>	<b>2.9551</b>	<b>0.7371</b>	Weak effect

**Source:** prepared by the researcher based on Spss Program outputs

According to the tables above, the researcher conclude the following:

- There is a consensus that all the factors mentioned in one way or another affect the professional performance quality, in auditing and accounting firms, but with distinguished degree of influence,
- Experience and competence is the most important factor that affects the services quality in audit and accounting firms. As more than 88.8 percent agree about the importance of experience and competence, and their role in improving the professional quality performance, it should also be noted that the decline in the value of the standard deviation indicates that there is a general consensus about the importance of this factor on quality.
- According to the result there are 4 factors which have a strong effect on quality which are respectively ordered as follows: experience and competence, commitment to the profession ethic, Firm's fees, and degree of technology adopted. Followed by 3 other factors with an Average respectively ordered as: Firm's independence, Planning and supervising the work team and Firm's reputation, and finely there are factors have a weak affect are: Competition among firms, Firm's specialization and Firm's size.
- It notes that the answers of the respondents were somewhat dispersed according to the standard deviation measure except expertise and efficiency factor, which ranks first among factors, Where the standard deviation values of the other factors ranged between 0.52 and 0.73 It shows a distinct opinions among respondents concerning rest of factors.

### Conclusions and Recommendations:

This paper intended to shed light on accounting and auditing firm's quality, and the factors affecting services quality provided, In addition to the extent of understanding these aspects by professionals and academics in Algeria.

The concept of Quality requirements in Algerian firms is still shrouded with a lot of ambiguity for a wide range of professionals and academic, as the first of these requirements has appeared only 5 years ago, in the Presidential Decree 10-01 concerning accounting and auditing profession, that creates a new commission for quality control, under which issuing quality requirement represent its main duties (mainly the internals requirement of firms), along with evaluating and controlling them.

From the finding of both the literature as well as the field study, the researcher conclude that there are many point of view about the concept of quality and each part considers the concept of quality from its own point of view and its interests.as we have explored the various internal factors that affect the professional quality performance in firms, using study a questionnaire , directed to a group of professionals and academics, where all the respondents agreed that all of factors mentioned, affect the professional quality performance in firms but with distinct degrees. Where the respondents agreed that the expertise and competence is the most important factor that increases the quality in Algerian firms. Along with other factors which come successively especially commitment to the profession ethics, Firm's fees, and Adoption of technology in firms.

Based on the above the researcher recommends the following:

- The necessity to sensitize the different parties about the importance of the quality in firms and the role of the application of quality requirements in improving professional performance in Algerians firms by organizing seminars and forums organized by responsible authorities;
- enable quality control commission Approved by the Presidential Decree 10-01 to play a major role ,by issuing a quality control guide for Algerians firms And to supervise them;
- The necessity to prepare a guide project including local standards of accounting and audit profession.
- The necessity of improving and developing the skills and abilities of professionals in firms and updating knowledge through participating in periodically and continuously programs and courses, Without neglecting the dimensions of Total Quality Management;
- The necessity to issue the guide of profession accounting ethics.

- Organizing contests supervised by professional organizations to choose the best firms in order to encourage the culture of quality in firms;
- The adoption of modern technologies to reduce mistakes, which results in reducing cost and time, this in its turns leads to increase professional quality performance in firms.

## References:

\* International Organization for Standardization, the world's largest developer of voluntary International Standards.

<sup>1</sup> De ANGELO Linda Elizabeth, **Auditor size and Audit quality**, Journal of accounting and Economics 3, North-Holland Publishing Company, Philadelphia-USA, page 186.

<sup>2</sup> International Auditing and Assurance Standards Board (IAASB), International federation of accountants(IFAC), International standard on quality control 01(ISQC01): **Quality Control For Firms That Perform Audits And Reviews Of Financial Statement, And Other Assurance And Related Services Engagements**, 2010, page 38.

<sup>3</sup> Public Company Accounting Oversight Board (PCAOB) ; **Audit Quality Indicators**, 2013, page 3-4.  
[http://pcaobus.org/News/Events/Documents/05152013\\_SAGMeeting/Audit\\_Quality\\_Indicators.pdf](http://pcaobus.org/News/Events/Documents/05152013_SAGMeeting/Audit_Quality_Indicators.pdf)

<sup>4</sup> Angus Duff, **AUDITQUAL: Dimensions of Audit Quality**, The Institute of Chartered Accountants of Scotland, 2004, Page 12.

<sup>5</sup> De ANGELO Linda Elizabeth, **Auditor size and Audit quality**, op cit. page 197.

<sup>6</sup> Krishnan, J. and Schauer, P., (2000), **The differentiation of quality among auditors: evidence from the not-for-profit sector**, Auditing: A Journal of Practice and Theory, 19 (2), pp. 9–25.

\* The big 4 audit firms are: Deloitte Touche Tohmatsu ; EY (Ernst & Young) ; KPMG ; PricewaterhouseCoopers

<sup>7</sup> Marshall A. Geiger and Dasaratha V. Rama, **Audit Firm Size and Going-Concern Reporting Accuracy**, *Accounting Horizons* Vol. 20, No. 1 March 2006, page 01.

<sup>8</sup> Husam El-Khaddash & Rana Al Nawas & AbdulHadi Ramadan, **Factors affecting the quality of auditing: the case of Jordanian commercial Banks**, International Journal of business and social science, Vol 4, N°11, Center for Promoting Ideas, USA, September 2013. pp 206-222.

<sup>9</sup> Ivan Oana raluca, **Audit fee Econometrical Models An Overview of the auditing Research Literature**, Annales Universitatis Apulensis Series Oeconomica, 13(2), 2011, page: 380.

<sup>10</sup> Financial Reporting Council (FRC), **Audit Quality Inspections**, Annual Report 2011/12, London, 2012, page: 05.

<sup>11</sup> Parveen P. Gupta, Gopal V. Krishnan and Wei Yu, **You Get What You Pay For: An Examination Of Audit Quality When Audit Fee Is Low**, 2009, Page: 28.

<sup>12</sup> Wieteke Numan, Marleen Willekens, **Competitive pressure, audit quality and industry specialization**, 2012, page: 28.

<sup>13</sup> Bierstaker, J.L. and Wright, A, **The Effects of Fee Pressure and Partner Pressure on Audit Planning Decisions**, Advances in Accounting, page 26.

<sup>14</sup> Ferguson, A., J. Francis, and D. Stokes. 2003. **The effects of firm-wide and office-level industry expertise on audit pricing**. The Accounting Review 78 (2): page 446.

<sup>15</sup> Francis, J., K. Reichelt, and D. Wang. 2005. **The pricing of national and city-specific reputations for industry expertise in the U.S. audit market.** The Accounting Review 80 (1): page: 132.

<sup>16</sup> Srinivasan Krishnamurthy, Jian Zhou, **Auditor Reputation, Auditor Independence, and the Stock-Market Impact of Andersen's Indictment on Its Client Firms,** 2006, Contemporary Accounting Research Vol. 23 No. 2 (Summer 2006), page: 468.

<sup>17</sup> Husam El-Khaddash & Rana Al Nawas & AbdulHadi Ramadan, op cit, page: 211.

<sup>18</sup> Like Jiang & others, **who are Industry Specialist Auditors?** , Comptabilités et innovation, Grenoble, 2012, page:02.

<sup>19</sup> Miguel Minutti-Meza, **Does Auditor Industry Specialization Improve Audit Quality? Evidence from Comparable Clients, 2010,** page: 02. raw.rutgers.edu/docs/seminars/spring11/Minutti-Meza.pdf.

<sup>20</sup> International Auditing and Assurance Standard Board (IAASB), **A framework for audit quality,** 2013, Page: 28.

<sup>21</sup> International Ethics Standards Board for Accountants (IESBA), **Handbook of Code of Ethics for Professional Accountants,** 2015 edition, page: 10.

<sup>22</sup> CCH Technology Survey Technology, **in Tax & Accounting: Then, Now and next,** 2013, page: 08, CCHGroup.com.

<sup>23</sup> Khairina Rosli & others, **Factors Influencing Audit Technology Acceptance by Audit Firms: a New I-TOE Adoption Framework,** Journal of Accounting and Auditing: Research & Practice, 2012, page: 02.

<sup>24</sup> Braun, R. L. & Davis, H. E, **Computer-Assisted Audit Tools and Techniques: Analysis and Perspectives,** Managerial Auditing Journal, Vol.18 (9), 2003, page

<sup>25</sup> International Ethics Standards Board for Accountants (IESBA), op cit, Page: 156.

<sup>26</sup> International Auditing and Assurance Standards Board(IAASB), **International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements,** 2014 edition, volume1, SA 300, Planning An Audit Of Financial Statements, International Federation of Accountants IFAC, New York, Page : 255.